

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,)	
)	Case No. 4:18-cv-40081
Plaintiff,)	
)	Hon. Timothy S. Hillman
v.)	
)	
PAUL E. ROGERS,)	
LINDA M. ROGERS, and)	
MASSACHUSETTS DEPARTMENT OF)	
REVENUE,)	
)	
Defendants.)	
_____)	

JUDGMENT ORDER

For the reasons set forth in this Court's Electronic Order (Dkt. No. 34), plaintiff United States of America's Motion for Summary Judgment (Dkt. No. 27) is GRANTED as to both counts of the complaint. Based on the reasons set forth in this Court's Electronic Order (Dkt. No. 34), the default judgment against defendant Linda M. Rogers (Dkt. No. 33), and defendant Massachusetts Department of Revenue's disclaimer of interest in this action (Dkt. No. 7), judgment is entered in favor of plaintiff United States of America and against defendant Paul E. Rogers on both counts of the complaint, as follows:

It is hereby ORDERED, ADJUDGED, and DECREED that defendant Paul E. Rogers is liable to plaintiff United States of America for unpaid income tax liabilities for the tax years 2004, 2006, 2007, 2008, 2009, 2010, and 2012, in the amount of \$229,670.50, with statutory additions continuing to accrue after October 20, 2016, including interest as specified by 26 U.S.C. § 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), until the judgment is satisfied;

It is further ORDERED, ADJUDGED, and DECREED that the federal tax liens of plaintiff United States of America attach to all property and rights to property belonging to

defendant Paul E. Rogers, including the parcel of real property located at 15 Otter Trail, Worcester, MA 01605 (the “Property”).

It is further ORDERED, ADJUDGED, and DECREED that plaintiff United States of America’s federal tax liens are enforced against the Property, and plaintiff United States of America may sell the Property, free and clear of all rights, titles, claims, liens, and interests of the parties, including any right of redemption. The sale procedures, and eventual sale, will be approved by separate motion and order.

It is further ORDERED, ADJUDGED, and DECREED that the proceeds from the sale of the Property will be distributed as follows:

1. First, to the costs of sale, including realtor commissions (not to exceed 6% of the sale price) or auction fees.
2. Second, to any real estate taxes or other charges specified in 26 U.S.C. § 6323(b)(6) that are due and owing at the time of the closing.
3. Third, of the Net Proceeds (defined as the proceeds of sale following the payments described in paragraphs 1 and 2, above), 50% of the Net Proceeds shall be deemed attributable to defendant Paul E. Rogers’s interest in the Property and 50% shall be deemed attributable to defendant Linda M. Rogers’s interest in the Property.
4. The Net Proceeds attributable to defendant Linda M. Rogers’s interest in the Property shall be distributed to Linda M. Rogers.
5. The Net Proceeds attributable to defendant Paul E. Rogers shall be distributed as follows:
 - a. First, to plaintiff United States of America for defendant Paul E. Rogers’s

unpaid income tax liabilities for the tax years 2004, 2006, 2007, 2008, 2009, 2010, and 2012.

- b. Second, any Net Proceeds attributable to defendant Paul E. Rogers that remain after the payment in full of the liabilities in paragraph 5.a shall be distributed to defendant Paul E. Rogers.

Dated: 6/3/19

/s/ Timothy S. Hillman
UNITED STATES DISTRICT JUDGE